
Site Coordinator Training

Coming Together to Strengthen Communities



Materials List

The following reference materials are referenced during this training. You should refer to Publication 1084 at all times during this training.

- Publication 1084, *IRS Volunteer Site Coordinator's Handbook*
- Publication 3189, *Volunteer e-file Administrator Guide*
- Publication 4299, *Privacy, Confidentiality, and Standards of Conduct – A Public Trust*
- Form 13206, *SPEC Volunteer Assistance Report*
- Form 13614-C, *Intake/Interview and Quality Review Sheet*
- Form 13615, *Volunteer Standards of Conduct Agreement*
- Form 13715, *SPEC Volunteer Site Information Sheet*
- Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*
- Publication 4396-A, *Partner Resource Package*

Further guidance is located at www.irs.gov on the Site Coordinator Corner.



Introduction

Your leadership is vital to the success of the VITA and TCE programs.

Thank you for your commitment to such an important role. Your role as a leader is invaluable as you help to provide critical quality tax return preparation services to taxpayers in your community.

Site Coordinator Training is mandatory for all Site Coordinators and designed to provide you with necessary information for the successful operation of your site.

We hope that you find this information useful in helping you to plan, organize, and manage all aspects of your site.



Objectives

At the end of this course, you will be able to:

- **Identify the Volunteer Standards of Conduct (VSC).**
- **Identify the Quality Site Requirements (QSR).**
- **Describe the roles and responsibilities of the site coordinator.**
- **Locate appropriate reference materials.**



Publication 1084, *IRS Volunteer Site Coordinator's Handbook*

Publication 1084, *IRS Volunteer Site Coordinator's Handbook*, contains recommended site operation and guidance.

The content includes roles and responsibilities as a site coordinator. It also provides instructions and tools to help you manage your volunteers and monitor adherence to the Volunteer Standards of Conduct (VSC) and the Quality Site Requirements (QSR).

Publication 1084 is your primary reference guide. You should review this document and use it as a reference guide for operating your site.



New for Filing Season 2012

- All VITA/TCE volunteers must complete Volunteer Standards of Conduct Training and pass the Volunteer Standards of Conduct (VSC) test.
- All volunteers must sign and date Form 13615, Volunteer Standards of Conduct Agreement, before working at a VITA/TCE site.
- You or your partner's designee must validate Form 13615 by signing and dating the form.
- You must validate the identity of all volunteers not known personally to you before allowing them to work at your site.
- All sites must use Form 13614-C, *Intake/Interview & Quality Review Sheet*.
- The user ID used to gain access into TaxWise must be unique (different) for every volunteer.

For a complete list of changes for 2012 refer to Publication 1084.



Volunteer Protection Act (VPA)

Public Law 105-19, *Volunteer Protection Act (VPA)* of 1997, generally protects volunteers from liability for negligent acts they perform within the scope of their responsibilities in the organization for whom they volunteer.

As a Site Coordinator, you are responsible for protecting and monitoring your volunteers to ensure they are adhering to the quality site requirements and preparing returns within the scope of the VITA/TCE program.



Volunteer Standards of Conduct

The Volunteer Standards of Conduct (VSC) were developed to inform volunteers of their responsibilities to provide taxpayers with ethical, confidential, and quality tax preparation. Form 13615, *Volunteer Standards of Conduct Agreement*, applies to all conduct and ethical behavior affecting the VITA/TCE programs.

As a site coordinator, you must ensure all volunteers at your site have completed the Volunteer Standards of Conduct training and certified by passing the VSC test with a passing score of 80% or above before allowing them to work at the site.

NEW: You must sign and date each Form 13615 provided by volunteers to acknowledge that you have verified the required certifications and proper identification for all volunteers prior to allowing them to work at the site.



Volunteer Standards of Conduct, Continued

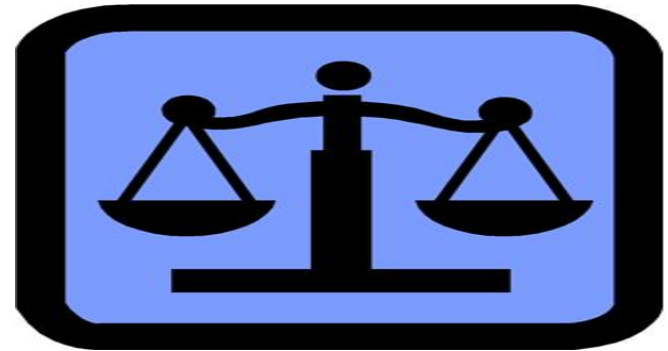
It is your responsibility to ensure you and your volunteers adhere to the following standards of conduct while working at your site:

- **Follow the Quality Site Requirements (QSR).**
- **Do not accept payment or solicit donations for federal or state tax return preparation.**
- **Do not solicit business from taxpayers you assist or use the knowledge gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.**



Volunteer Standards of Conduct, Continued

- Do not knowingly prepare false returns.
- Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE programs.
- Treat all taxpayers in a professional, courteous, and respectful manner.



Refer to Publication 4299, *Privacy, Confidentiality, and Standards of Conduct - A Public Trust*.

Reporting Inappropriate Activities

As the site coordinator, you are the first point of contact for resolving any problems encountered at a site.

If an issue cannot be resolved at the partner level, e-mail at WI.VolTax@irs.gov, call toll free 1-877-330-1205, and/or contact your IRS SPEC relationship manager.

For additional information refer to Publication 4299, *Privacy, Confidentiality, and Standards of Conduct - A Public Trust*.



Identity Theft

Identity theft is a national problem and a very serious crime. Identity theft occurs when thieves use your personal information (such as your Social Security number or driver's license number) to gain access to money, credit, goods or services in your name without your permission.

We take this issue very seriously. People whose identities have been stolen spend months or even years correcting the problems thieves have made. You should refer taxpayers who are victims of identity theft to: Identity Protection Specialized Unit at 1-800-908-4490.

You may prepare returns for taxpayers who bring in a CP01A Notice or special PIN (6 digits IPPIN). For further guidance, see Form 1040 and instructions.



Security, Privacy and Confidentiality

You are the first line of defense. As you learned in the Standards of Conduct training, last filing season a few unscrupulous volunteers placed the reputation of the VITA/TCE program at risk. One lesson learned while investigating these incidents was that our volunteers were using the same user identification names to enter TaxWise.

Risk: In these instances, you are not able to identify the actual return preparer if critical errors are identified. It is critical for you to reinforce the requirement for using unique user (ID's) in TaxWise.



Title VI Responsibilities

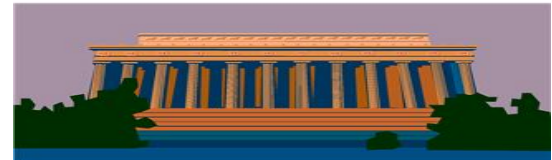
You are responsible for ensuring taxpayers know that their rights are protected by prominently displaying Title VI information explaining the procedures for filing discrimination complaints.

Refer Taxpayers who believe they are victims of discrimination to:

Written Complaints:

National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service

**Attn: Director, Civil Rights Division
1111 Constitution Ave. NW Room 2413
Washington, DC 20224**



**Email complaints - eeo.external.civil.rights@irs.gov.
Telephone complaints - (not toll free) 1-202-927-0180.**



Site Coordinator Roles and Responsibilities

Filing seasons can be hectic, however, as the Site Coordinator and leader, you are in position to apply your unique expertise and skills to keep volunteers focused on applying the correct tax law for every return they prepare.

It is your responsibility to provide volunteers with updated information regarding Volunteer Tax Alerts, Quality Site Requirements, technical updates or any other issues or trends as it becomes available throughout the filing season.

It is recommended that you hold daily de-briefing meetings with your volunteers to review identified trends and errors. This is also a good time to allow your volunteers the opportunity to ask questions or discuss any concerns surrounding their tax preparation experience.



Site Coordinator Roles and Responsibilities, continued

As a site coordinator, you are responsible for:

- **Completing Site Coordinator Training**
- **Enforcing adherence to the Quality Site Requirements**
- **Supervising your volunteers**
- **Ensuring your volunteers completed the VSC training and passed the VSC test**
- **Validating that all volunteers preparing returns have been certified to the level of returns prepared at the site**
- **Validating that every volunteer (including you) has signed and dated Form 13615, *Volunteer Standards of Conduct Agreement***



Site Coordinator Roles and Responsibilities, continued

As a site coordinator, you are responsible for:

- **Scheduling the dates and times your site will be operational**
- **Completing Form 13715, *Site Information Sheet* when the site opens and as changes are made to site operation information**
- **Ensuring every volunteer is using unique user ID names**
- **Restricting volunteer roles in tax software to the duties of the volunteer**
- **Developing and maintaining schedules for all volunteers**
- **Validating your site is using the correct SIDN on all returns**
- **Assigning specific roles for all volunteers**



Site Coordinator Roles and Responsibilities, continued

As a site coordinator, you are responsible for:

- **Completing Form 13206, *Volunteer Assistance Summary Report* of similar listing, and submitting it to the IRS on a monthly basis**
- **Referring customers with out of scope returns for VITA/TCE to paid practitioners**
- **Ensuring all volunteers use Form 13614-C, *Intake/Interview & Quality Review Sheet***
- **Ensuring all returns are quality reviewed and timely submitted to the IRS**
- **Ensuring that the taxpayer's signature is secured on Form 8879, *IRS e-file Signature Authorization***



Quality Site Requirements (QSR)

It is your responsibility to ensure all volunteers adhere to the Quality Site Requirements (QSR).

Every VITA/TCE taxpayer should be confident they are receiving accurate return preparation.



A return is accurate when the tax law is applied correctly and the return is free from error based on the prepared tax return, completed Form 13614-C, *Intake/Interview & Quality Review Sheet* and the taxpayers supporting documents



Quality Site Requirements (QSR), continued

The ten Quality Site Requirements (QSR) are:

1. Certification
2. Intake/Interview Process
3. Quality Review Process
4. Reference Materials
5. Volunteer Agreement
6. Timely Filing
7. Title VI
8. Site Identification Number (SIDN).
9. Electronic Filing Identification Number (EFIN)
10. Security, Privacy and Confidentiality



Refer to Publication 1084 for detailed information.

SIDN Requirements

This year, we placed emphasis on the use of an SIDN and using the correct SIDN at your site.

Paid Preparers are required to have a valid PTIN. The SIDN is the valid PTIN for the VITA/TCE sites. The use of a correct SIDN is critical.

Last year, there were more than 10,000 unclaimed returns due to using an incorrect SIDN. It is your responsibility to ensure a correct SIDN is correct on every return prepared.



Form 8879 Requirements

**Sites, Partners or the IRS are no longer required to retain:
Copy of Form 8879, *IRS e-file Signature Authorization* and
supporting documents such as Form W-2 and 1099**

Volunteers are required to provide the signed Form 8879 to the taxpayer along with copy of return. Partners still need to retain a paper or electronic copy of consents required under IRC 7216.

All states have waived the requirement to keep the state signature document.

If you choose to keep a copy of these forms until the return is accepted they cannot be sent to the IRS including the Cincinnati Submission Processing Center. Once these forms are no longer needed, they must be shredded, burned or properly disposed according to Publication 4299.



SPEC Quality Review

Quality Statistical Sample (QSS) Reviews

In addition to your quality reviews process; other reviews will be conducted. SPEC is responsible for oversight of the VITA/TCE program. As part of this responsibility, we conduct random reviews of sites. Sites are selected by the Statistics of Income Office and the results of these reviews provide a statistically valid projection of the accuracy of returns prepared at VITA/TCE sites. The review process validates the accuracy of returns and compliance with the QSR.

Reviews are unannounced. If you receive a visit by a QSS Reviewer, and corrective actions are requested, you are responsible for implementing these actions. QSS Reviewers will provide preliminary feedback. The reviews are subject to a second level review. Your final review results will be provided within two weeks of the visit.



Other Reviews/Visits

In addition to QSS Reviews, VITA/TCE sites may receive visits from:

- **IRS-SPEC Mystery Shoppers**
- **Treasury Inspector General for Tax Administration (TIGTA) Shoppers**
- **Field Site Visit - conducted by SPEC relationship managers**
- **Partner Visits**
- **Office of Equity, Diversity & Inclusion (EDI)- conducted to monitor compliance with Title VI and reasonable accommodations for persons with disabilities**



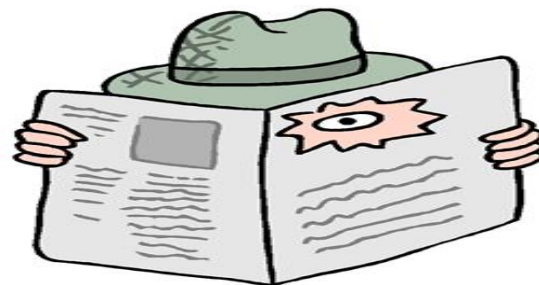
Mystery Shopping Review

Mystery Shopping reviews will be unannounced and will include an IRS employee posing as a taxpayer using a predefined scenario to have their federal tax return prepared by VITA/TCE volunteers.

These reviews are designed to test tax law accuracy and adherence to the QSR.

SPEC shoppers will provide preliminary feedback during their visit. A final report will be issued within two weeks of the visit.

SPEC plans to conduct 50 visits during the filing season.



Treasury Inspector General for Tax Administration (TIGTA) Reviews

Treasury Inspector General for Tax Administration (TIGTA) performs Shopping Reviews to test return accuracy.

This process includes using pre-designed scenarios generally to test new tax law or new procedures.



Neither IRS nor its partners are notified of TIGTA's shopping plans prior to their visit. In most cases, TIGTA shoppers will not provide feedback after they have completed their review but instead these results are shared with SPEC headquarters after all planned shopping reviews are completed.

TIGTA generally shops no more than three-dozen locations annually.



Field Site Visits

Field site visits play an integral role in improving the quality of service at your sites.

Field site visits are not reviews. They are designed to assist site coordinators and to reinforce adherence with QSR.

You are encouraged to engage in a discussion with your RM concerning the field site visit.

This is an opportunity for you to identify and ask questions, correct problem areas, and share best practices.

Generally, the RM will notify you prior to conducting a field site visit.



Partner Reviews

New this year: Partners are required to conduct a minimum of one site and return review at each location they support over a four-year period of time to ensure all sites are reviewed by the partner.

Partner reviews of their sponsored sites are intended to strengthen oversight of this program.

Form 6729, *Site Review Sheet*, and Form 6729-C, *Return Review Sheet*, provides a tool for partners to use in conducting site and return reviews.



Office of Equity, Diversity, & Inclusion (EDI)

Office of Equity, Diversity & Inclusion (EDI) plan to visit volunteer sites operated by partners that receive a VITA/TCE grant. The purpose of their visit is to validate compliance with Title VI rules, and reasonable accommodations for persons with disabilities.

The results of these visits will be discussed with the partners and SPEC Headquarters.

For more information on Title VI rules, link to Publication 4053, *Your Civil Rights are Protected*.



Training and Certification

As the site coordinator, you are responsible for ensuring all volunteers preparing tax returns or conducting quality reviews received training and proper certification at the appropriate levels.



Timeline for Operating Your Sites

As a Site Coordinator, you are responsible for planning, organizing, supervising, and promoting all aspects of your program.

A general timeline for operating and managing your VITA/TCE site is Located in Publication 1084. The general timeline starts in June and ends in May.



Guidelines for Opening Your Site

It is your responsibility to ensure that the site is prepared to run efficiently. You are responsible for program coordination and various administrative duties associated with managing a site.

Refer to Publication 1084 for information on opening your site.



Guidelines for Closing Your Site

At the end of the filing season, exercise care ensuring your site closes properly. It is critical that you review e-file procedures to be certain that every return is transmitted to the IRS through the e-file system.

One of the major complaints of taxpayers calling the VolTax Hotline during the past filing season was that their returns were not timely filed.

A timely filed return is QSR #6. Take extreme care to be certain that all returns are filed timely.

Refer to Publication 1084 for information on closing your site.



Volunteer Milestone Recognition

Recognition is defined as formal or informal, favorable attention given to volunteers, to provide a sense of appreciation, security and belonging.

Recognition, praise and encouragement are important factors in volunteer development and motivation.

SPEC provides partners, sites and volunteers with milestone recognition items for their dedicated years of service. SPEC only considers those partners, sites and volunteers whose years of service are in increments of ten.



Find instructions on how to order these awards in Publication 4396-A, *Partner Resource Package*.



Exercise 1

Why are the Quality Site Requirements important?

- 1. Ensure consistent quality service at VITA/TCE sites and accurate return preparation.**
- 2. For SPEC quality review purposes.**
- 3. To conform to IRS regulations.**
- 4. To allow for easier report preparation.**



Answer: Exercise 1

Answer:

Ensure consistent quality service at VITA/TCE sites and accurate return preparation.

Response: One of the most important responsibilities you have as a site coordinator is to ensure the consistent operation of all VITA/TCE sites by enforcing the volunteer compliance to the QSR.



Exercise 2

Martha shows up at your site today, she attended classroom training and certified last week and passed with an 80% score. She did not bring proof of identification to the site. Can Martha begin to volunteer at your site?

Yes or No



Answer: Exercise 2

Answer:

No

Response: You must verify the identity of all volunteers prior to allowing them to work at your site.

Exercise 3

How many volunteer standards of conduct do we have?

A. Three

B. Ten

C. Four

D. Six



Answer: Exercise 3

Answer:

D. Six



Be sure to review Publication 1084 and Publication 4299 for additional information.

Exercise 4

What must be done when your site's hours of operation change?

- 1. Post the new hours on the front door of the site.**
- 2. Call the IRS toll-free number (800-829-1040) and advise of the change.**
- 3. Update Form 13715 and e-mail, fax or call your local SPEC office.**
- 4. Send an e-mail to irs.gov to notify them of the new hours.**



Answer: Exercise 4

Answer:

3. Update Form 13715 and e-mail, fax or call your local SPEC office.

Response: Form 13715 is used when your site's hours of operation change and should be submitted to your local SPEC office.



Exercise 5

Who is responsible for communicating to the volunteers any issues or trends identified during the filing season?

- 1. Territory Manager**
- 2. Site Coordinator**
- 3. Relationship Manager**
- 4. Not required because information is posted to [irs.gov](https://www.irs.gov)**



Answer: Exercise 5

Answer:

2.Site Coordinator

Response: The Site Coordinator should hold debriefing meetings to inform volunteers of issues and trends identified during the filing season.

Exercise 6

What IRS publication should you use as your primary reference for information on how to operate a VITA/TCE site?



1. Publication 4012, *Volunteer Resource Guide*
2. Publication 1084, *IRS Volunteer Site Coordinator's Handbook*
3. Publication 3189, *Volunteer e-file Administrator Guide*
4. Publication 4299, *Privacy, Confidentiality, and the Standards of Conduct*



Answer: Exercise 6

Answer:

2. Publication 1084, *IRS Volunteer Site Coordinator's Handbook*

Response: Publication 1084 is your primary resource that explains how to operate your site.



Exercise 7

Form 8879, IRS e-file Signature Authorization is mailed to IRS Cincinnati Submission Processing?

True or False



Answer: Exercise 7

Answer:

False

Response: Form 8879 is no longer sent to IRS Cincinnati Submission Processing Center. Volunteers should return the signed Form 8879 to the taxpayer along with copy of return.



Exercise 8

All VITA/TCE sites are required to have a correct SIDN reported on every return?

True or False



Answer: Exercise 8

Answer:

True

Response: All VITA/TCE sites must have a correct SIDN reported on every return.

Summary

- **You play a vital role in delivering quality tax preparation services to your community.**
- **A major responsibility is ensuring all your volunteers adhere to the Volunteer Standards of Conduct (VSC) and Quality Site Requirements (QSR).**
- **Use Publication 1084 as your primary resource for information about managing your site.**
- **Additional reference materials are available to assist you with your duties and responsibilities.**
- **This training will keep you on the right path for delivering quality services to taxpayers.**

